REMARKS:

Claims 5, 6, 10-13, and 16-19 stand rejected under 35 U.S.C. 103(a) as being unpatentable over U.S. Patent 5,918,217 (Maggioncalda). In response, Applicant contends for the following reasons that the rejected claims and new claims 20-28 are patentable over the cited reference.

Maggioncalda fails to teach or suggest a processor which performs any arithmetic (or geometric) performance attribution computation, and fails to teach or suggest a processor which performs the operations specifically recited in any of claims 1-5, 7-11, and 14-17 as amended, and new claims 20-28. Maggioncalda also fails to teach or suggest a computer readable medium which contains instructions for programming a processor to perform any arithmetic (or geometric) performance attribution computation, and fails to teach or suggest a computer readable medium which contains instructions of the type specifically recited in claim 6, 12, 13, 18, or 19 as amended.

Applicant respectfully contends that there is no basis determinable from Maggioncalda or any other reference of record for a contention that Maggioncalda's computer system is "capable of performing an arithmetic performance attribution computation" of the type recited in any of the claims as amended or any of the new claims. Rather, such a contention is incorrect. In order for Maggioncalda's computer system to have the asserted capability, the processor of such system would need to be programmed or otherwise configured to perform the arithmetic performance attribution computation. Maggioncalda fails to teach or suggest how to so program or configure a processor, or that it would be desirable to so program or configure a processor. Absent teaching determinable from art of record to program a processor to perform the operations recited in any of the claims as amended and new claims, it would be improper to reject any of these claims on the basis of an unsupported assertion that it would have been obvious to program, configure, or operate Maggioncalda's processor to perform such operations.

Further, even assuming for the sake of argument that Maggioncalda's computer system is capable of performing an arithmetic performance attribution computation (if programmed to do so), there is no basis determinable from

Maggioncalda for rejecting claim 5, 6, 20, 21, 22, or 23, since each of these claims recites a geometric performance attribution computation of a specifically recited type (or processor which performs such a geometric performance attribution computation a medium which containing instructions for so programming a processor) and Maggioncalda neither teaches nor suggests programming or operating a processor to perform the specifically recited computation. The Examiner has not identified any such specific teaching or suggestion in Maggioncalda.

For the reasons set forth herein, reconsideration and allowance of claims 5, 6, 10-13, and 16-19 as amended, and new claims 20-28, is respectfully requested.

Respectfully submitted,

GIRARD & EQUITZ LLP

Dated: _____4/4/06_____   By: _____

Alfred A. Equitz
Reg. No. 30,922

Attorney Docket No. VTEK-110   Attorneys for Applicant(s)